

AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

LISTING OF CLAIMS:

1. (Original) A cellulose acylate film, which comprises a cellulose acylate having a glucose unit of cellulose, wherein a hydroxyl group of the glucose unit is substituted by an acyl group having 2 or more carbon atoms,

wherein

DS2, DS3 and DS6 respectively representing degrees of substitution of the hydroxyl groups at 2, 3 and 6 positions of the glucose unit by the acyl group satisfy formulae (I) and (II); and

Re(λ) and Rth(λ) defined by formulae (III) and (IV) satisfy formulae (V) and (VI):

(I) $2.00 \leq DS2 + DS3 + DS6 \leq 3.00$

(II) $DS6 / (DS2 + DS3 + DS6) \geq 0.315$

(III) $Re(\lambda) = (n_x - n_y) \times d$

(IV) $Rth(\lambda) = \{(n_x + n_y) / 2 - n_z\} \times d$

(V) $46 \leq Re(630) \leq 200$

(VI) $70 \leq Rth(630) \leq 350$

wherein Re(λ) represents a retardation value by nm in a film plane of the cellulose acylate film with respect to a light having a wavelength of λ nm;

$R_{th}(\lambda)$ represents a retardation value by nm in a direction perpendicular to the film plane of the cellulose acylate film with respect to the light having the wavelength of λ nm;

n_x is a refractive index in a slow axis direction in the film plane;

n_y is a refractive index in a fast axis direction in the film plane;

n_z is a refractive index in the direction perpendicular to the film plane; and

d is a thickness of the cellulose acylate film.

2. (Original) The cellulose acylate film according to claim 1, wherein $R_{th}(\lambda)$ satisfies formula (VII):

$$(VII) \quad 160 \leq R_{th}(630) \leq 350$$

3. (Currently Amended) The cellulose acylate film according to claim 1 or 2, wherein the acyl group is an acetyl group.

4. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 3~~ claim 1, which comprises a retardation-producing agent comprising one of a rod-like compound and a discotic compound.

5. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 4~~ claim 1, which comprises at least one of a plasticizer, an ultraviolet ray absorbent and a peeling accelerator.

6. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 5~~ claim 1, which has a thickness of from 40 to 110 μm .

7. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 6~~ claim 1, which has an additive amount of from 10 to 30% by weight, the additive amount being based on a weight of the cellulose acylate.

8. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 7~~ claim 1, which has ΔRe of 12 nm or less and ΔRth of 32 nm or less, wherein ΔRe represents a difference between a Re value at 25 °C and 10% RH and another Re value at 25 °C and 80% RH, and

ΔRth represents a difference between a Rth value at 25 °C and 10% RH and another Rth value at 25 °C and 80% RH.

9. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 8~~ claim 1, which has an equilibrium moisture content at 25 °C and 80% RH of 3.4% or less.

10. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 9~~ claim 1, which has a water vapor permeability of from 400 $\text{g/m}^2 \cdot 24$ hr to 2,300 $\text{g/m}^2 \cdot 24$ hr in terms of a film thickness of 80 μm , the water vapor permeability being measured at 60 °C and 95% RH for 24 hours.

11. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 10~~ claim 1, which undergoes change in weight of from 0 to 5% when allowed to stand for 48 hours under a condition of 80 °C and 90% RH.

12. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 11~~ claim 1, which undergoes change in dimension of from -2 to 2% when allowed to stand for 24 hours each of a condition of 60 °C and 95% RH and another condition of 90 °C and 5% RH.

13. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 12~~ claim 1, which has a glass transition temperature T_g of from 80 to 180 °C.

14. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 13~~ claim 1, which has an elastic modulus of from 1,500 to 5,000 MPa.

15. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 14~~ claim 1, which has a photoelasticity coefficient of 50×10^{-13} cm²/dyne or less.

16. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 14~~ claim 1, which has a haze of from 0.01 to 2%.

17. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 14~~ claim 1, which comprises a silicon dioxide particle having a secondary average particle size of from 0.2 to 1.5 μm .

18. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 17~~ claim 1, wherein $\text{Re}_{(630)}$ and $\text{Rth}_{(630)}$ at 25 °C and 60% RH satisfy formulae (A) to (C):

(A) $46 \leq \text{Re}_{(630)} \leq 100$

(B) $\text{Rth}_{(630)} = a - 5.9\text{Re}_{(630)}$

(C) $580 \leq a \leq 670$.

19. (Currently Amended) The cellulose acylate film according to ~~any one of claims 1 to 18~~ claim 1, wherein Re and Rth measured at 25 °C and 60% RH with respect to different wavelengths satisfy formulae (D) and (E):

(D) $0.90 \leq \text{Rth}_{(450)}/\text{Rth}_{(550)} \leq 1.10$ and $0.90 \leq \text{Rth}_{(650)}/\text{Rth}_{(550)} \leq 1.10$

(E) $0.90 \leq \text{Rth}_{(450)}/\text{Rth}_{(550)} \leq 1.10$ and $0.90 \leq \text{Rth}_{(650)}/\text{Rth}_{(550)} \leq 1.10$

20. (Currently Amended) A polarizing plate comprising:
a polarizer; and
a protective film comprising a cellulose acylate film according to ~~any one of claims 1 to 19~~ claim 1.

21. (Original) The polarizing plate according to claim 20, which satisfies at least one of formulae (a) to (d):

- (a) $40.0 \leq TT \leq 45.0$
- (b) $30.0 \leq PT \leq 40.0$
- (c) $CT \leq 2.0$
- (d) $95.0 \leq P$

wherein TT represents a single plate transmittance at 25 °C and 60%RH;

PT represents a parallel transmittance at 25 °C and 60%RH;

CT represents a cross transmittance at 25 °C and 60%RH; and

P represents a polarization degree at 25 °C and 60%RH.

22. (Currently Amended) The polarizing plate according to claim 20 ~~or 21~~, which satisfies at least one of formulae (e) to (g):

- (e) $CT_{(380)} \leq 2.0$
- (f) $CT_{(410)} \leq 0.1$
- (g) $CT_{(700)} \leq 0.5$

wherein $CT(\lambda)$ represents a cross transmittance at the wavelength of λ nm.

23. (Currently Amended) The polarizing plate according to ~~any one of claims 20 to 22~~ claim 20, which satisfies at least one of formulae (j) and (k):

- (j) $-6.0 \leq \Delta CT \leq 6.0$
- (k) $-10.0 \leq \Delta P \leq 0.0$

wherein ΔCT and ΔP represents a change in cross transmittance and polarization degree, respectively, in a test that the polarizing plate is allowed to stand at 60 °C and 95%RH for 500 hours; and the change means a value calculated by

subtracting a measurement value before the test from a measurement value after the test.

24. (Currently Amended) The polarizing plate according to ~~any one of claims 20 to 23~~ claim 20, which comprises at least one of a hard coat layer, a glare-reducing layer and an antireflective layer.

25. (Currently Amended) The polarizing plate according to ~~any one of claims 20 to 24~~ claim 20, which is packaged in a moisture-proofed bag, wherein the moisture-proofed bag has an internal humidity of from 43 to 70% RH at 25 °C.

26. (Currently Amended) The polarizing plate according to ~~any one of claims 20 to 24~~ claim 20, which is packaged in a moisture-proofed bag, wherein the moisture-proofed bag has a first humidity within a range of $\pm 15\%$ RH with respect to a second humidity, ~~when~~ wherein the polarizing plate is superposed on a liquid crystal cell at the second humidity.

27. (Currently Amended) A liquid crystal display comprising:
a liquid crystal cell of OCB-mode or VA-mode; and
at least one of a cellulose acylate film according to ~~any one of claims 1 to 19~~
claim 1 and a polarizing plate according to ~~any one of claims 20 to 26~~.

28. (Currently Amended) The liquid crystal display according to claim 27, wherein the liquid crystal cell is a liquid crystal cell of VA-mode, and

the liquid crystal cell contains only one cellulose acylate film ~~according to any one of claims 1 to 19 or only one polarizing plate according to any one of claims 20 to 26.~~

29. (Original) The liquid crystal display according to claim 27, which comprises a backlight,

wherein the liquid crystal cell is a liquid crystal cell of VA-mode, and
the at least one of the cellulose acylate film and the polarizing plate is
between the liquid crystal cell and the backlight.